

Grade 12 Accounting Study Guide (CAPS, 2025)

This guide covers all required Grade 12 Accounting topics (CAPS) for both Paper 1 and Paper 2, with definitions, explanations, examples, statements and exam tips. All examples include fully worked figures. South African formats and terminology are used throughout, and key facts are cited from authoritative sources.

Paper 1: Financial Reporting & Evaluation

Accounting Concepts: GAAP, IFRS and Transaction Analysis

- **GAAP (Generally Accepted Accounting Principles):** the common set of accounting rules and standards that ensure consistency and accuracy of financial reporting ①. In South Africa, companies report under **IFRS (International Financial Reporting Standards)**, a principle-based GAAP system adopted since 2012 ② ③. IFRS is a “high-quality, internationally recognized set of accounting standards” that enables consistent, transparent reporting ④.
- **Fundamental principles:** Accountants follow the SAICA Code of Ethics – integrity, objectivity, professional competence, confidentiality and professional behaviour ⑤ – to ensure public confidence in financial reports.
- **Transaction analysis:** each business transaction is analysed in terms of the accounting equation ($\text{Assets} = \text{Liabilities} + \text{Equity}$). One identifies which accounts increase or decrease and applies double-entry (debit = credit). For example, buying inventory for cash debits Inventory and credits Cash; selling on credit debits Debtors and credits Revenue ⑥. Transaction analysis ensures every entry keeps the accounting equation in balance.

Exam Tip: Always recall that IFRS is accrual-based and assumes a going concern. Memorise the five fundamental ethical principles (integrity, objectivity, competence, confidentiality, professional behaviour) ⑤, and practice writing out the accounting equation and how each transaction affects it.

Statement of Comprehensive Income (Income Statement)

- **Purpose:** Shows a company’s revenue and expense accounts for the period, ending in net profit (or loss). Under IFRS, this is called the *Statement of Comprehensive Income*. It is prepared **after** all adjustments. Data come from the *adjusted trial balance*.
- **Pre-adjustment trial balance and adjustments:** First, list balances of revenue, expense and other accounts before year-end adjustments. Then record adjusting entries such as depreciation, prepayments, accruals, allowances and inventory adjustments ⑦. For example, adjustments include:
 - **Depreciation:** allocate part of a fixed asset’s cost to expense.
 - **Prepaid expenses:** e.g. rent paid in advance – part is expensed, part remains as asset.
 - **Accrued expenses:** e.g. salaries or interest owing but not yet paid – expense recognized now.
 - **Bad-debt allowance:** provision for expected uncollectible accounts.
 - **Inventory adjustment:** to account for closing stock.These adjustments ensure revenues and expenses are recorded in the correct period ⑧.
- **Preparing the Income Statement:** List revenues and gains, then subtract cost of sales to get **gross profit**, then subtract operating expenses to get **operating profit**. Add any other income

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